IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Shigenobu NAKAMURA, et al.

Serial No:

10/599,532

Filed:

September 29, 2006

For:

MUTLI-LAYER PIEZOELECTRIC ELEMENT AND METHOD FOR MANUFACTURING THE SAME

Mail Stop AMENDMENT Commissioner for Patents P.O. Box 1450

Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is a Second Preliminary Amendment in the above-identified application.

No additional fee is required.

The fee has been calculated as shown below:

Art Unit:

Not Yet Assigned

Examiner:

Not Yet Assigned

hereby certify that this correspondence is being transmitted via electronic filing to:

Mail Stop AMENDMENT Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450, on

June 11, 2007 Date of Deposit Diane Zynn

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06/11/07 Date

	(Col. 1) CLAIMS REMAINING AFTER AMENDMENT		(Col. 2) HIGHEST NUMBER PREVIOUSLY PAID FOR	(Col. 3) PRESENT EXTRA*	LG/SM \$ ENTITY FEE		ADD'L FEE DUE	
TOTAL CLAIMS FEE	25	-	30	0	LG=\$50 SM=\$25	\$0	\$	0
INDEPENDENT CLAIMS FEE	3	-	3	0	LG=\$200 SM=\$100	\$0	\$	0
FIRST PRESENTATION OF MULTIPLE DEPENDENT CLAIMS LARGE ENTITY FEE = \$360 SMALL ENTITY FEE = \$180							\$	0
ADDITIONAL SIZE FEE (IF ANY) (TOTAL PAGES OF SPEC AND DRAWINGS TOGETHER)				\$250 FOR EACH ADDITIONAL 50 SHEETS			\$	0
Independent Claims: 1, 7, 23 TOTAL							\$	0

If the entry in Col. 1 is less than the entry in Col. 2, write "0" in Col. 3.

Please charge the fee of \$-0- for the additional claim fees to Deposit Account No. 50-1314. A copy of this sheet is enclosed.

Please charge the fee of \$ -0- for the extension of time to Deposit Account No. 50-1314. A copy of this sheet is enclosed.

The Commissioner is hereby authorized to charge any deficiencies of fees associated with this \boxtimes communication or credit any overpayment to Deposit Account No. 50-1314. A copy of this sheet is enclosed.

 \boxtimes Any filing fees under 37 C.F.R. § 1.16 for the presentation of extra claims

Any patent application processing fees under 37 C.F.R. § 1.17

Date: June 11, 2007

1999 Avenue of the Stars, Suite 1400

Los Angeles, CA 90067 Telephone: 310.785.4600 Facsimile: 310.785.4601 Respectfully submitted. HOGAN/& HARTSON L.L.P.

Awrence J. McClure

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If the "Highest Number Previously Paid For" IN THIS SPACE is less than 20, write "20" in this space.

If the "Highest Number Previously Paid For" IN THIS SPACE is less than 3, write "3" in this space. The "Highest Number Previously Paid For" (Total or Independent) is the highest number found from the equivalent box on Col. 1 of a prior amendment or the number of claims originally filed.